COMBINED DECLARATION AND POWER OF ATTORNEY

(Docket Number)

As a below named inventor, I hereby declare that:

- my residence, post office address and citizenship are as stated below next to my name:
- I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

 PROCESS FOR PREPARING POLYVINYL ALCOHOL FILM
 AND POLARIZING FILM USING THE SAME.

AND POLARIZING FILM USING THE SAME,

the specification of which is attached hereto unless the following box is checked:

If the box is checked,

the application was filed on
as U.S. Application Number
or PCT International Application Number
and was amended on (if applicable).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56.

I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application			Priority Not Claimed
2002-272941 (Application Number)	Japan (Country)	19/9/2002 (Day/Month/Year Filed)	X
(Application Number)	(Country)	(Day/Month/Year Filed)	
(Application Number)	(Country)	(Day/Month/Year Filed)	

To the extent permitted by rule or law, I hereby incorporate by reference the Prior Foreign Application(s) listed above.

I hereby claim the benefits under 35 U.S.C. §119(e) of any United States provisional application(s) listed below:

(Provisional Application Number)	(Day/Month/Year Filed)
(Provisional Application Number)	(Day/Month/Year Filed)

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s), or §365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose information which is material to patentability, as defined in 37 CFR §1.56, which became available between the filing date of the prior application and the national or PCT International filing date of this application.

(Application Number)	(Day/Month/Year Filed)	(Statuspatented, pending, abandoned)
(Application Number)	(Day/Month/Year Filed)	(Statuspatented, pending, abandoned)

I hereby appoint the attorney(s) and/or agent(s) a time to time be amended, belonging to the firm of Ware, this application and to transact all business in the Patent and	ssigned to the customer number listed below, as may from Fressola, Van Der Sluys & Adolphson LLP, to prosecute a Trademark Office connected therewith:			
Customer Number				
4955				
Address all telephone calls to: Ware, Fressola, Van Der correspondence to:	Sluys & Adolphson LLP at (203) 261-1234. Address all			
Customer Number				
4955				
information and belief are believed to be true; and further willful false statements and the like so made are punishab	own knowledge are true and that all statements made on that these statements were made with the knowledge that le by fine or imprisonment, or both, under Section 1001 of se statements may jeopardize the validity of the application			
Kenji Hasegawa Full name of sole or first inventor (given name, mic	ddle initial, FAMILY NAME(S) IN UPPER CASE)			
They Hazegaur	November 25, 2003			
Inventor's Signature	Date			
Ogaki-shi, Gifu-ken, Japan Residence	Japanese Citizenship			
Post Office Address: C/o The Nippon Synthetic Chemical Industry Co., Ltd., Ogaki Jigyosho, 35, Kanda-cho 2-chome, Ogaki-shi, Gifu-ken, Japan				
Toshiyuki Edazawa Full name of second inventor (given name, middi	e initial, FAMILY NAME(S) IN UPPER CASE)			
Toskiyuki Edazawa	November 25, 2003			
Inventor's Signature	Date			
Ogaki-shi, Gifu-ken, Japan Residence	Japanese Citizenship			
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Full name of third inventor (given name, middle	initial, FAMILY NAME(S) IN UPPER CASE)			
Inventor's Signature	Date			
Residence	Citizenship			
Post Office Address:				
Additional inventors are being named on separately numbered sheets attached hereto.				